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AICPA Annual Reports

American Institute of Certified Public
Accountants (AICPA) Historical Collection

1941

Picture exhibit: fifty-fourth annual meeting, American Institute of Accountants, September 15-18, 1941, catalog, Hotel Statler, Detroit, Michigan

American Institute of Accountants. Committee on Meetings

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Picture Exhibit

FIFTY-FOURTH ANNUAL MEETING

American Institute of Accountants

SEPTEMBER 15-18, 1941



CATALOG

HOTEL STATLER, DETROIT, MICHIGAN

THE UNDERTAKING

EXHIBIT OF HISTORICAL PICTURES

"The committee on meetings is arranging for an exhibit at the annual meeting in Detroit, of pictures taken during the early days of the accounting profession in this country. Members throughout the country undoubtedly have in their offices or know of the existence of individual portraits or group pictures of the early practitioners to whom the profession today owes so much. The committee hopes that these pictures will be sent (or brought) to Detroit for inclusion in this historical exhibit. Arrangements have been made to defray the cost of shipping and insuring pictures that are loaned to the exhibit. To avoid duplication of pictures, kindly write to the secretary of the Institute, informing him of pictures you would be willing to make available for the exhibit in Detroit. It is desirable that all pictures should be labeled and the names of all those who can be identified shown."

PICTURE EXHIBIT

"An extensive exhibit is being arranged of group and single pictures of the men throughout the country who were active in the accounting societies during the profession's formative years. The committee arranging the exhibit is eager to receive from state societies and individual members pictures of historical interest for display. Those possessing such pictures are requested to write to the secretary, so duplication of pictures may be avoided and arrangements may be made for transportation and insurance."

[From THE CERTIFIED PUBLIC ACCOUNTANT, *July and August, 1941*]

THE ACCOMPLISHMENT

This exhibit of historical pictures, consisting in all of sixty-three group and single portraits showing the faces of several hundred accountants and covering generally the thirty-five years from 1880 to 1915, has been assembled from many places.

The exhibit was built around the Institute's own collection which was enlarged by securing copies of numerous prints of groups and individuals which had appeared in early accounting publications.

But even with this material the exhibit as here displayed was made possible only by the interested cooperation of many members of the Institute and of a few individuals who are not members. Some loaned or offered to loan pictures, others suggested where pictures might be obtained, and still others assisted in the identification of some of the pictures or of the individuals shown in them.

To all who have contributed to this undertaking and have aided in this accomplishment, the Institute extends its thanks.

This effort is in keeping with the frequently expressed wish of the Institute that state societies of certified public accountants and individual members assist in the accumulation and preservation of historical data relative to the development and progress of the profession in the United States. And this, it seems, is an appropriate time to suggest that members who possess or know of other pictures, which now or later may not be wanted by their owners, arrange for their deposit and preservation in the Library of the American Institute of Accountants.

NATIONAL ORGANIZATIONS

NO. DATE SUBJECT

INSTITUTE OF ACCOUNTS

Incorporated 1882, Merged into A.I.A. 1941

- | | | |
|---|------|---|
| 1 | 1883 | EDWARD C. COCKEY, <i>First President</i> , 1882 |
| 2 | 1890 | ANSON O. KITTREDGE, <i>Editor, Author, Educator, Practitioner</i> |
| 3 | 1897 | CHARLES E. SPRAGUE, <i>Editor, Author, Educator, Banker</i> |
| 4 | 1898 | JOSEPH HARDCASTLE, <i>Author, Educator, Practitioner</i> |
| 5 | ? | FRANK E. WEBNER, <i>Author, Lecturer, Practitioner</i> |

NATIONAL SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Incorporated 1897, Merged into A.I.A. 1941

- | | | |
|---|------|--|
| 6 | 1906 | FRANKLIN ALLEN, <i>First and only (?) Secretary</i> , 1897
No picture available of
ARTHUR W. SMITH, <i>First and only (?) President</i> , 1897 |
|---|------|--|

FEDERATION OF SOCIETIES OF PUBLIC ACCOUNTANTS IN THE UNITED STATES

Incorporated 1902, Merged into A.A.P.A. 1905

- | | | |
|----|------|---|
| 7 | 1902 | CHARLES W. HASKINS, <i>First President</i> , 1902 |
| 8 | ? | FARQUHAR J. MACRAE, <i>Second President</i> , 1903 |
| 9 | 1904 | A. LOWES DICKINSON, <i>Third President</i> , 1904 |
| 10 | 1902 | GEORGE WILKINSON, <i>First Secretary</i> , 1902 |
| 11 | 1904 | ROBERT H. MONTGOMERY, <i>Second Secretary</i> , 1904 |
| 12 | 1903 | July—At Washington, Delegation to Commerce Dept.
<i>Back row</i> —J. R. SPARROW, MAX TEICHMAN,
W. M. LYBRAND
<i>Front row</i> —G. WILKINSON, F. J. MACRAE,
R. H. MONTGOMERY |
| 13 | 1904 | September—At Saint Louis, First International Congress,
Indoors—President STERRETT, Secretary WILKINSON
and 74 others |
| 14 | 1904 | September—At Saint Louis, First International Congress,
Outdoors—President STERRETT, Secretary WILKINSON
and 64 others |

NO.	DATE	SUBJECT
15	1904	WALTER A. STAUB, <i>Prize Essayist at Saint Louis</i>
16	1904	October—At Washington, Third Annual Meeting — President DICKINSON, Secretary MONTGOMERY and 14 others

AMERICAN ASSOCIATION OF PUBLIC ACCOUNTANTS

Incorporated 1887, Reorganized into A.I.A. 1916

17	1896	JAMES YALDEN, <i>First and Third President</i> , 1887-1888 and 1891-1892
18	1909	HENRY R. M. COOK, <i>Fourth President</i> , 1892-1893
19	1896	W. SANDERS DAVIES, <i>Seventh President</i> , 1897-1898 and <i>First President A.I.A.</i> 1916-1917
20	1908	JOHN R. LOOMIS, <i>Eleventh President</i> , 1903-1906
21	1904	ELIJAH W. SELLS, <i>Twelfth President</i> , 1906-1908
22	1904	JOSEPH E. STERRETT, <i>Thirteenth President</i> , 1908-1910
23	1913	EDWARD L. SUFFERN, <i>Fourteenth President</i> , 1910-1912
24	1922	ROBERT H. MONTGOMERY, <i>Fifteenth President</i> , 1912-1914 and <i>Twelfth President A.I.A.</i> 1935-1937 For JOHN HEINS, <i>Second President</i> , 1888-1891, see No. 42 For RICHARD F. STEVENS, <i>Fifth President</i> , 1893-1896, see No. 47 For FRANK BROAKER, <i>Sixth President</i> , 1896-1897, see No. 36 For LEONARD H. CONANT, <i>Ninth President</i> , 1899-1901, see No. 37 For FERDINAND W. LAFRENTZ, <i>Tenth President</i> , 1901-1903, see No. 25 No Pictures available of DAVID ROLLO, <i>Eighth President</i> , 1898-1899 J. PORTER JOPLIN, <i>Sixteenth President</i> , 1914-1916
25	1905	Assembled Portraits President LOOMIS, Secretary ROBERTS, and 91 others
26	1906	At Columbus, 19th Meeting, Arlington Country Club President SELLS, Secretary ROBERTS, and 61 others
27	1907	At Saint Paul, 20th Meeting, Town & Country Club President SELLS, Secretary ROBERTS, and 51 others

NO.	DATE	SUBJECT
28	1907	At Saint Paul, 20th Meeting, Minneapolis City Hall President SELLS, Secretary ROBERTS, and 43 others
29	1908	At Atlantic City, 21st Meeting, Marlborough-Blenheim President STERRETT, Secretary ROBERTS, and 162 others
30	1913	At Boston, 26th Meeting, Copley-Plaza President MONTGOMERY, Secretary RICHARDSON, and 152 others
31	1914	At Annapolis, 27th Meeting, New Willard President JOPLIN, Secretary RICHARDSON, and others

AMERICAN INSTITUTE OF ACCOUNTANTS

32	1929	At Washington, Meeting of Council President HURDMAN, Secretary RICHARDSON, and others
33	1937	At New York, 50th Anniversary Banquet, Waldorf Astoria President COLLINS, Secretary CAREY, and others

THIRD INTERNATIONAL CONGRESS

34	1929	At New York, Banquet, Hotel Commodore President MONTGOMERY, Secretary COURTNEY, and others
35	1929	At New York, Closing Session, Hotel Commodore President MONTGOMERY, Secretary COURTNEY, and others

STATE ORGANIZATIONS

NEW YORK — C.P.A. Law enacted 1896

36	1896	First Board of C.P.A. Examiners C. E. SPRAGUE, F. BROAKER, and C. W. HASKINS, and Sponsors of Bill in Senate and Assembly
37	1905	Assembled Portraits President MACRAE, Secretary BRUMMER, and 70 others
38	1907	Tenth Anniversary Banquet, Hotel Astor President ALLEN, Secretary BRUMMER, and others
39	?	HAMILTON S. CORWIN, <i>First Secretary</i> , 1897-1898, and <i>Eighth President</i> , 1914-1917

NO.	DATE	SUBJECT
40	?	WILLIAM F. WEISS, <i>Sixth President</i> , 1912-1913
41	?	JOHN R. SPARROW, <i>Ninth President</i> , 1917-1919
		PENNSYLVANIA - C.P.A. Law enacted 1899
42	1927	Assembled Portraits Founders and Officers (25) 1897-1927
		MARYLAND - C.P.A. Law Enacted 1900
43	1901	MAX TEICHMAN, <i>First President</i> , 1901-1904
		ILLINOIS - C.P.A. Law enacted 1903
44	1904	ERNEST RECKITT, <i>First Vice President</i> , 1897
45	1904	A. LOWES DICKINSON
46	1904	HENRY W. WILMOTT
		NEW JERSEY - C.P.A. Law enacted 1904
47	1907	Assembled Portraits President DuBois, Secretary HARTKORN, and 31 others
		MICHIGAN - C.P.A. Law enacted 1905
48	1906	Assembled Portraits First C.P.A. Board and First 13 Certified Public Accountants
49	1904	FRANK H. MACPHERSON
50	1936	Thirtieth Anniversary Banquet
51	1938	DURAND W. SPRINGER
		OHIO - C.P.A. Law enacted 1908
52	1924	J. S. MORRIS GOODLOE, <i>President</i> , 1906
		MASSACHUSETTS - C.P.A. Law enacted 1909
53	1904	HARVEY S. CHASE, <i>First President</i>
		MINNESOTA - C.P.A. Law enacted 1909
54	?	HERBERT M. TEMPLE, <i>First President</i> , 1904
		MISSOURI - C.P.A. Law enacted 1909
55	1904	BENJAMIN FRANKLIN, JR.
56	1904	GEORGE O. MAY

MISCELLANEOUS—

- 57 C1650 To accountants the most important picture is
THE ACCOUNTANT by the Dutch painter Rembrandt Harmenszoon van Rijn who was born in Leyden in 1606 and died in Amsterdam in 1669.

Only an art critic may judge its quality, but accountants may be proud that in the middle of the seventeenth century he selected this subject.

Until a few years ago the original was in the collection of the late Charles M. Schwab. Then, it is understood, it was purchased by the Government of the Netherlands and taken to Rotterdam. Whether it was saved in the destruction of that city in 1939 is not known.

But its relation to our occupation and the eminence of its creator warrant this inclusion in this exhibit of this print even though it is small and unsatisfactory.

A D D E N D A

INSTITUTE OF ACCOUNTS

- 58 1897 FREDERICK W. CHILD
59 1897 CHARLES DUTTON
60 1897 WM. BAINBRIDGE JAUDON

NEW YORK

- 61 1902 EDWARD OWEN, Commissioner of Accounts, New York City
62 1902 CHRISTINE ROSS (BARBER), First Woman Certified Public Accountant, 1898

PENNSYLVANIA

- 63 1907 Board of Examiners
C. N. VOLLUM, J. E. STERRETT, L. E. BROWN
64 ? JAMES T. ANYON, *First Secretary*, American Association of Public Accountants